

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

428R0538

HOUSE BILL NO. 1185

Introduced by: Representatives Jensen, Blake, Bolin, Boomgarden, Brunner, Carson, Conzet, Cronin, Curd, Cutler, Faehn, Fargen, Gosch, Greenfield, Hamiel, Hoffman, Hunt, Kirkeby, Kopp, Krebs, Lederman, Lust, Moser, Novstrup (David), Nygaard, Olson (Betty), Olson (Ryan), Pitts, Putnam, Rave, Romkema, Rounds, Russell, Schlekeway, Schrempp, Sly, Solum, Steele, Street, Tidemann, Turbiville, Van Gerpen, Vanderlinde, Verchio, Wink, and Wismer and Senators Adelstein, Abdallah, Bartling, Fryslie, Gant, Gray, Haverly, Heidepriem, Jerstad, Kloucek, Maher, Olson (Russell), Schmidt, Tieszen, and Turbak Berry

1 FOR AN ACT ENTITLED, An Act to provide property tax benefits to the surviving spouses
2 of certain disabled veterans.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 One hundred thousand dollars of the full and true value of the total amount of a dwelling or
7 portion thereof classified as owner-occupied pursuant to §§ 10-13-39 to 10-13-40.4, inclusive,
8 that is owned and occupied by the surviving spouse of a veteran who was rated as permanently
9 and totally disabled from a service-connected disability is exempt from property taxation. The
10 surviving spouse shall apply for this partial exemption on a form prescribed by the secretary of
11 revenue and regulation. Any application or supporting document for this exemption is



1 confidential. Any surviving spouse who would otherwise qualify for this exemption but fails to
2 comply with the application deadline for the owner-occupied classification or the deadline for
3 application for this exemption may petition the board of county commissioners to recalculate
4 the taxes based upon the owner-occupied classification and this exemption and abate or refund
5 the difference in taxes pursuant to chapter 10-18.

6 If the director of equalization determines that the surviving spouse receives an exemption
7 for the dwelling pursuant to this section, the surviving spouse retains that exemption until such
8 time as the property ownership is transferred, the surviving spouse does not occupy the
9 dwelling, the surviving spouse remarries, or the property has a change in use. If the legal
10 description of property is changed or amended and the surviving spouse continues to reside in
11 the dwelling, the surviving spouse retains the exemption provided by this section.